



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

09 Custer 0342 Miles City Public Schools

0172 Miles City Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	6,005,255.15	6,005,255.15	0.00	0.00	0.00	0.00
21XX Support Services - Students	799,398.12	799,398.12	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	657.17	657.17	0.00	0.00	0.00	0.00
222X Educational Media Services	275,390.73	275,390.73	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	174,367.16	174,367.16	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	748,619.59	748,619.59	0.00	0.00	0.00	0.00
25XX Support Services - Business	162,943.18	0.00	162,943.18	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	792,582.55	792,582.55	0.00	0.00	0.00	0.00
27XX Student Transportation Services	105,800.43	80,570.63	0.00	25,229.80	0.00	0.00
31XX Food Services	429,487.29	415,432.29	0.00	14,055.00	0.00	0.00
34XX Extracurricular - Activities	10,252.02	10,252.02	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	119,909.81	119,909.81	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	28,576.67	0.00	0.00	28,576.67	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	20,316.56	0.00	0.00	0.00	20,316.56	0.00
Totals	9,673,556.43	9,422,435.22	162,943.18	67,861.47	20,316.56	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	9,673,556.43					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

09 Custer 0342 Miles City Public Schools

0192 Custer County H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	2,372,495.10	2,372,495.10	0.00	0.00	0.00	0.00
21XX Support Services - Students	318,340.77	318,340.77	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	291.47	291.47	0.00	0.00	0.00	0.00
222X Educational Media Services	89,011.45	89,011.45	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	121,768.77	121,768.77	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	455,327.34	455,327.34	0.00	0.00	0.00	0.00
25XX Support Services - Business	108,472.87	0.00	108,472.87	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	629,617.95	629,617.95	0.00	0.00	0.00	0.00
27XX Student Transportation Services	302,069.90	277,150.70	0.00	24,919.20	0.00	0.00
31XX Food Services	1,728.62	1,728.62	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	74,117.02	74,117.02	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	270,854.13	270,854.13	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	131,623.25	0.00	0.00	131,623.25	0.00	0.00
Totals	4,875,718.64	4,610,703.32	108,472.87	156,542.45	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	4,875,718.64					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

Line A				2017 Calculated Rate	2017 Reclassified Rate*	Requested Reclassified Rate**
	LE 0172 Miles City Elem	Indirect/Direct	162,943.18 / 9,422,435.22	1.73%		
	LE 0192 Custer County H S	Indirect/Direct	108,472.87 / 4,610,703.32	2.35%		

Line B Preliminary Indirect Cost Rates	LE	2013	2014	2015	2016	2017
	0172 Miles City Elem	0.0197	0.0200	0.0201	0.0190	1.73%
	0192 Custer County H S	0.0197	0.0200	0.0201	0.0190	2.35%

Line C Approved Indirect Cost Rates	LE	2013	2014	2015	2016	2017
	0172 Miles City Elem	0.0000	0.0000	0.0000	0.0000	
	0192 Custer County H S	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2013	2014	2015	2016	2017
	0172 Miles City Elem	0.0197	0.0200	0.0201	0.0190	
	0192 Custer County H S	0.0197	0.0200	0.0201	0.0190	

Line E Five Year Average with 5% Discount	LE	2017	LE Reclaasified Rate
	0172 Miles City Elem	1.83%	
	0192 Custer County H S	1.94%	

Line F Average of LE's contained under one School System Code (SS)		2017	SS Reclaasified Rate
0342 Miles City Public Schools	Your Preliminary Rate by School System (SS) is:	1.89%	
	This same rate is applied to both EL and HS in the same SS		

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

09 Custer 0343 Kircher Elementary

0173 Kircher Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	190,961.94	190,961.94	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	3,491.90	3,491.90	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	1,550.00	1,550.00	0.00	0.00	0.00	0.00
25XX Support Services - Business	19,336.54	0.00	19,336.54	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	23,653.23	23,653.23	0.00	0.00	0.00	0.00
27XX Student Transportation Services	51,574.50	51,574.50	0.00	0.00	0.00	0.00
31XX Food Services	15,105.11	15,105.11	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	14,549.17	0.00	0.00	14,549.17	0.00	0.00
9999 Undistributed	4,211.97	4,211.97	0.00	0.00	0.00	0.00
Totals	324,434.36	290,548.65	19,336.54	14,549.17	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	324,434.36					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

Line A				<u>2017 Calculated Rate</u>	<u>2017 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	LE 0173 Kircher Elem	Indirect/Direct	19,336.54 / 290,548.65	6.66%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0173 Kircher Elem	0.0636	0.0591	0.0576	0.0567	6.66%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0173 Kircher Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0173 Kircher Elem	0.0636	0.0591	0.0576	0.0567	

Line E Five Year Average with 5% Discount	<u>LE</u>			<u>2017</u>	<u>LE Reclaasified Rate</u>
	0173 Kircher Elem			5.77%	

Line F Average of LE's contained under one School System Code (SS)	<u>2017</u>	<u>SS Reclaasified Rate</u>
0343 Kircher Elementary		

Your Preliminary Rate by School System (SS) is:

This same rate is applied to both EL and HS in the same SS

5.77%

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

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Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

09 Custer 0347 Trail Creek Elementary

0177 Trail Creek Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	67,670.37	67,670.37	0.00	0.00	0.00	0.00
222X Educational Media Services	552.24	552.24	0.00	0.00	0.00	0.00
25XX Support Services - Business	7,340.68	0.00	7,340.68	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	8,500.73	8,500.73	0.00	0.00	0.00	0.00
27XX Student Transportation Services	5,322.10	5,322.10	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	17,500.00	0.00	0.00	17,500.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	5,168.69	0.00	0.00	5,168.69	0.00	0.00
Totals	112,054.81	82,045.44	7,340.68	22,668.69	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	112,054.81					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

Line A				<u>2017 Calculated Rate</u>	<u>2017 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	LE 0177 Trail Creek Elem	Indirect/Direct	7,340.68 / 82,045.44	8.95%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0177 Trail Creek Elem	0.0494	0.0471	0.0666	0.0594	8.95%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0177 Trail Creek Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0177 Trail Creek Elem	0.0494	0.0471	0.0666	0.0594	

Line E Five Year Average with 5% Discount	<u>LE</u>			<u>2017</u>	<u>LE Reclaasified Rate</u>
	0177 Trail Creek Elem			5.93%	

Line F Average of LE's contained under one School System Code (SS)	<u>2017</u>	<u>SS Reclaasified Rate</u>
0347 Trail Creek Elementary		

Your Preliminary Rate by School System (SS) is:

This same rate is applied to both EL and HS in the same SS

5.93%

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

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Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

09 Custer 0349 Spring Creek Elementary

0179 Spring Creek Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	52,381.97	52,381.97	0.00	0.00	0.00	0.00
222X Educational Media Services	486.11	486.11	0.00	0.00	0.00	0.00
25XX Support Services - Business	5,321.61	0.00	5,321.61	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	5,318.45	5,318.45	0.00	0.00	0.00	0.00
27XX Student Transportation Services	411.60	411.60	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	7,126.96	0.00	0.00	7,126.96	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,746.20	0.00	0.00	1,746.20	0.00	0.00
Totals	72,792.90	58,598.13	5,321.61	8,873.16	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	72,792.90					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

Line A					<u>2017 Calculated Rate</u>	<u>2017 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	LE 0179 Spring Creek Elem	Indirect/Direct	5,321.61 / 58,598.13		9.08%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0179 Spring Creek Elem	0.0551	0.0536	0.0561	0.0555	9.08%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0179 Spring Creek Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0179 Spring Creek Elem	0.0551	0.0536	0.0561	0.0555	

Line E Five Year Average with 5% Discount	<u>LE</u>				<u>2017</u>	<u>LE Reclaasified Rate</u>
	0179 Spring Creek Elem				5.91%	

Line F Average of LE's contained under one School System Code (SS)		<u>2017</u>	<u>SS Reclaasified Rate</u>
0349 Spring Creek Elementary	Your Preliminary Rate by School System (SS) is:	5.91%	
	This same rate is applied to both EL and HS in the same SS		

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

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Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

09 Custer 0357 Kinsey Elementary

0187 Kinsey Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	314,094.34	314,094.34	0.00	0.00	0.00	0.00
222X Educational Media Services	2,800.00	2,800.00	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	4,872.00	4,872.00	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	5,412.00	5,412.00	0.00	0.00	0.00	0.00
25XX Support Services - Business	22,862.17	0.00	22,862.17	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	47,604.27	47,604.27	0.00	0.00	0.00	0.00
27XX Student Transportation Services	65,494.09	65,494.09	0.00	0.00	0.00	0.00
31XX Food Services	41,172.27	41,172.27	0.00	0.00	0.00	0.00
33XX Community Services	160.00	160.00	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	30,027.94	0.00	0.00	30,027.94	0.00	0.00
Totals	534,499.08	481,608.97	22,862.17	30,027.94	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXX	XXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	534,499.08					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

Line A				<u>2017 Calculated Rate</u>	<u>2017 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	LE 0187 Kinsey Elem	Indirect/Direct	22,862.17 / 481,608.97	4.75%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0187 Kinsey Elem	0.0312	0.0338	0.0336	0.0344	4.75%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0187 Kinsey Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0187 Kinsey Elem	0.0312	0.0338	0.0336	0.0344	

Line E Five Year Average with 5% Discount	<u>LE</u>				<u>2017</u>	<u>LE Reclaasified Rate</u>
	0187 Kinsey Elem				3.43%	

Line F Average of LE's contained under one School System Code (SS)		<u>2017</u>	<u>SS Reclaasified Rate</u>
0357 Kinsey Elementary	Your Preliminary Rate by School System (SS) is:	3.43%	
This same rate is applied to both EL and HS in the same SS			

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

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Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

09 Custer 0359 S Y Elementary

0189 S Y Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	58,188.82	58,188.82	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	1,969.43	1,969.43	0.00	0.00	0.00	0.00
25XX Support Services - Business	7,525.52	0.00	7,525.52	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	7,583.62	7,583.62	0.00	0.00	0.00	0.00
27XX Student Transportation Services	987.00	987.00	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,746.20	0.00	0.00	1,746.20	0.00	0.00
Totals	78,000.59	68,728.87	7,525.52	1,746.20	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	78,000.59					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

Line A				<u>2017 Calculated Rate</u>	<u>2017 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	LE 0189 S Y Elem	Indirect/Direct	7,525.52 / 68,728.87	10.95%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0189 S Y Elem	0.0602	0.0526	0.0631	0.0606	10.95%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0189 S Y Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0189 S Y Elem	0.0602	0.0526	0.0631	0.0606	

Line E Five Year Average with 5% Discount	<u>LE</u>			<u>2017</u>	<u>LE Reclaasified Rate</u>
	0189 S Y Elem			6.57%	

Line F Average of LE's contained under one School System Code (SS)	<u>2017</u>	<u>SS Reclaasified Rate</u>
0359 S Y Elementary		

Your Preliminary Rate by School System (SS) is:

This same rate is applied to both EL and HS in the same SS

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

09 Custer 1074 S H Elementary

1238 S H Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	41,626.04	41,626.04	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	1,370.00	1,370.00	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	2,712.09	2,712.09	0.00	0.00	0.00	0.00
25XX Support Services - Business	6,615.49	0.00	6,615.49	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	27,982.50	14,982.50	0.00	13,000.00	0.00	0.00
27XX Student Transportation Services	336.00	336.00	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	3,446.01	0.00	0.00	3,446.01	0.00	0.00
Totals	84,088.13	61,026.63	6,615.49	16,446.01	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	84,088.13					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

Line A				<u>2017 Calculated Rate</u>	<u>2017 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	LE 1238 S H Elem	Indirect/Direct	6,615.49 / 61,026.63	10.84%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	1238 S H Elem	0.0835	0.0806	0.0764	0.0778	10.84%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	1238 S H Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	1238 S H Elem	0.0835	0.0806	0.0764	0.0778	

Line E Five Year Average with 5% Discount	<u>LE</u>			<u>2017</u>	<u>LE Reclaasified Rate</u>
	1238 S H Elem			8.11%	

Line F Average of LE's contained under one School System Code (SS)	<u>2017</u>	<u>SS Reclaasified Rate</u>
1074 S H Elementary		

Your Preliminary Rate by School System (SS) is:

This same rate is applied to both EL and HS in the same SS

8.11%

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

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Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.